

Pre-GASB 34 Financial Statements

Excerpted from Christian County,
Kentucky for the Fiscal Year Ended
June 30, 2001, by permission

GASB 34 Implementation Training

Spring 2003



Exhibit 1

This statement will be replaced with the **Statement of Net Assets** (Exhibit A)

CHRISTIAN COUNTY FISCAL COURT
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS
June 30, 2001

ASSETS AND OTHER RESOURCESAssets

General Fund:		
Cash	\$	1,940,067
Road and Bridge Fund:		
Cash		10,667
Jail Fund:		
Cash		100,222
Jail Commissary Fund:		
Cash		89,734
Petty Cash		200
Local Government Economic Assistance Fund:		
Cash		31,976
Investments		10,907
Public Courthouse Corporation Fund:		
Cash		12,301
Revolving Loan Fund:		
Investments		657,238
Notes Receivable (Note 4)		382,775
E911 Fee Fund:		
Cash		43,556
Investments		771,067
Health Insurance Fund (Note 11):		
Cash		251,167
Investments		1,273

We only report your cash and investments here - not your capital assets and infrastructure.

These are not true assets. These amounts represent future assets the fiscal court will need to retire the debt.

Other Resources

General Fund:		
Amounts to be Provided in Future Years for General Obligation Bonds (Note 8)		4,470,000
Jail Fund:		
Amounts to be Provided in Future Years for Jail Capital Lease Obligations - Principal Payments (Note 6)		3,280,000
Public Courthouse Corporation Fund:		
Amounts to be Provided in Future Years for Lease Revenue Bonds (Note 9)		825,000
Amounts to be Provided in Future Years for Note Payments (Note 5)		191,396

Total Assets and Other Resources	\$	<u>13,069,546</u>
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The accompanying notes are an integral part of the financial statements.

CHRISTIAN COUNTY FISCAL COURT
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS, Continued
June 30, 2001

LIABILITIES AND FUND BALANCES

Liabilities

General Fund:	
General Obligation Bonds (Note 8)	4,470,000
Jail Fund:	
Capital Lease Obligation (Note 6)	3,280,000
Public Courthouse Corporation Fund:	
Note Payable (Note 5)	203,697
Lease Revenue Bonds (Note 6)	825,000
Revolving Loan Fund:	
Deferred Revenue (Note 4)	382,775
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Total Liabilities	9,161,472

No change
from this. We
will continue to
report debt.

Fund Balances

Reserved:	
Jail Commissary Fund	89,934
E911 Fee Fund	814,623
Revolving Loan Fund	657,238
Health Insurance Fund	252,440
Payroll Fund	-
Unreserved:	
General Fund	1,940,067
Road and Bridge Fund	10,667
Jail Fund	100,222
Local Government Economic Assistance Fund	42,883
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Total Fund Balances	3,908,074

This section will
now be referred to
as Net Assets with
new classifications.

Total Liabilities and Fund Balance	<u>\$ 13,069,546</u>
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The accompanying notes are an integral part of the financial statements.

Exhibit 2

This statement will be replaced with the **Statement of Activities (Exhibit B)**

CHRISTIAN COUNTY FISCAL COURT
STATEMENT OF CASH RECEIPTS, CASH DISBURSMENTS
AND CHANGES IN CASH BALANCES
Fiscal Year Ended June 30, 2001

The focus of this statement is on the funds, rather than the functions – as is the case for the new **Statement of Activities (Exhibit B)**

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund	Jail Commissary Fund	Local Government Economic Assistance Fund	Public Courthouse Corporation Fund	E911 Fee Fund	Revolving Loan Fund	Health Insurance Fund
Cash Receipts										
Operating Revenue - Schedule B	\$ 12,643,593	\$ 5,269,518	\$ 2,259,976	\$ 3,804,868	\$ -	\$ 773,834	\$ -	\$ 351,615	\$ 155,370	\$ 28,412
Bond Proceeds	1,179,117	1,179,117								
Transfers In	2,821,529	330,714	1,418,500	330,614			83,528			658,173
Borrowed Money	-									
Jail Commissary Fund Receipts	560,103				560,103					
Total Cash Receipts	\$ 17,204,342	\$ 6,779,349	\$ 3,678,476	\$ 4,135,482	\$ 560,103	\$ 773,834	\$ 83,528	\$ 351,615	\$ 155,370	\$ 686,585
Cash Disbursements										
Budgeted Operating Expenditures - Schedule C	\$ 14,544,594	\$ 5,522,600	\$ 3,609,470	\$ 3,678,988	\$ -	\$ 779,005	\$ -	\$ 265,565	\$ 115,020	\$ 573,946
Jail Commissary Fund Expenditures	538,559				538,559					
Public Courthouse Corporation Miscellaneous Expenditures	55						55			
Transfers Out	2,738,002	2,069,674	81,332	586,996						
Interest Paid	19,435						19,435			
Borrowed Money Repaid	64,093						64,093			
Principal on Capital Leases	-									
Total Cash Disbursements	\$ 17,904,738	\$ 7,592,274	\$ 3,690,802	\$ 4,265,984	\$ 538,559	\$ 779,005	\$ 83,583	\$ 265,565	\$ 115,020	\$ 573,946
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ (700,396)	\$ (812,925)	\$ (12,326)	\$ (130,502)	\$ 21,544	\$ (5,171)	\$ (55)	\$ 86,050	\$ 40,350	\$ 112,639
Cash Balance - July 1, 2000*	4,620,571	2,752,992	22,993	230,724	68,190	48,054	12,356	728,573	616,888	139,801
Cash Balance - June 30, 2001*	\$ 3,920,175	\$ 1,940,067	\$ 10,667	\$ 100,222	\$ 89,734	\$ 42,883	\$ 12,301	\$ 814,623	\$ 657,238	\$ 252,440

* Cash Balance Includes Investments.

The accompanying notes are an integral part of the financial statements.

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Exhibit 3

**CHRISTIAN COUNTY FISCAL COURT
SCHEDULE A - COMPARATIVE SCHEDULE OF BUDGETED TO
ACTUAL OPERATING REVENUE
Fiscal Year Ended June 30, 2001**

<u>Budgeted Funds</u>	<u>Budgeted Operating Revenue</u>	<u>Actual Operating Revenue</u>	<u>Over (Under) Budget</u>
General Fund	\$ 5,203,886	\$ 5,269,518	\$ 65,632
Road and Bridge Fund	1,997,807	2,259,976	262,169
Jail Fund	4,366,651	3,804,868	(561,783)
Local Government Economic Assistance Fund	792,800	773,834	(18,966)
Revolving Loan Fund	126,904	155,370	28,466
E911 Fee Fund	287,934	351,615	63,681
Health Insurance Fund	24,561	28,412	3,851
Total	<u>\$ 12,800,543</u>	<u>\$ 12,643,593</u>	<u>\$ (156,950)</u>

Reconciliation

Total Budgeted Operating Revenue Above	\$ 12,800,543
Add: Budgeted Prior Year Surplus	3,763,142
Plus: Other Financing Sources	<u>18,900,000</u>
Total Operating Budget per Comparative Schedule Of Final Budget and Budgeted Expenditures	<u>\$ 35,463,685</u>

This schedule will no longer exist. However, a budgetary comparison of actual revenues and expenditures to the budget will be included as part of required supplementary information (Exhibit G).

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by the Auditor of Public Accounts

Exhibit 4

CHRISTIAN COUNTY FISCAL COURT SCHEDULE B - SCHEDULE OF OPERATING REVENUE Fiscal Year Ended June 30, 2001

This schedule will no longer exist. Actual revenue for each fund will appear on the **Statement of Revenues, Expenditures and Changes in Fund Balance** (Exhibit D).

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund	Local Government Economic Assistance Fund	E911 Fee Fund	Revolving Loan Fund	Health Insurance Fund
<u>Revenue From Local Taxes and Excess Fees</u>								
Sheriff:								
Real Estate	\$ 1,608,524	\$ 1,608,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tangible Personal Property	262,428	262,428						
Unmined Coal Tax	1,039	1,039						
Timber	1,472	1,472						
Bank Shares	105,923	105,923						
Franchise	186,416	186,416						
Excess Fees	714,567	714,567						
County Clerk:								
Deed Transfer Tax	108,166	108,166						
Occupational Licenses	3,564	3,564						
Delinquent Taxes	51,508	51,508						
Excess Fees	978,869	978,869						
Tangible Personal Property Taxes:								
Other Counties	8,407	8,407						
County Clerk	234,009	234,009						
Telephone Tax	307,406					307,406		
Omitted Property Taxes	59,688	59,688						
In Lieu of Taxes:								
T.V.A.	102,939	102,939						
U. S. Treasurer	2,414	2,414						
Totals	\$ 4,737,339	\$ 4,429,933	\$ -	\$ -	\$ -	\$ 307,406	\$ -	\$ -
<u>U.S. Treasurer</u>								
Federal Prisoner Payment	\$ 46,074	\$ -	\$ -	\$ 46,074	\$ -	\$ -	\$ -	\$ -
Medical Reimbursement	988			988				
FEMA Reimbursement-Flood 97	117,595	\$ -	\$ 117,595					
<u>Federal Receipts - State Treasurer</u>								
Disaster Assistance	18,743	18,743						
Totals	\$ 183,400	\$ 18,743	\$ 117,595	\$ 47,062	\$ -	\$ -	\$ -	\$ -

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE B - SCHEDULE OF OPERATING REVENUE (Continued)
Fiscal Year Ended June 30, 2001

	Totals (Memoran- dum Only)	General Fund	Road and Bridge Fund	Jail Fund	Local Government Economic Assistance Fund	E911 Fee Fund	Revolving Loan Fund	Health Insurance Fund
<u>Kentucky State Treasurer</u>								
Jail:								
Allotments	\$ 227,177	\$ -	\$ -	\$ 227,177	\$ -	\$ -	\$ -	\$ -
Medical Allotments	22,882			22,882				
DUI Service Fees	23,668			23,668				
Housing State Prisoners	1,029,018			1,029,018				
Medical Reimbursements	77,995			77,995				
Class D Felon Payments	1,351,796			1,351,796				
Class D Felon Medical Reimb.	102,253			102,253				
Housing Juveniles	108,445			108,445				
Transportation Cabinet	344,438		344,438					
Truck License Distribution	195,462		195,462					
County Road Aid	1,062,704		1,062,704					
Road Resurfacing	450,000		450,000					
Base Court Revenue	40,548	40,548						
Election Expense Reimbursement	20,070	20,070						
Strip Mine Permit	3,325	3,325						
Courthouse Rental - AOC	116,715	116,715						
Refunds: Legal Process Tax	418	418						
Drivers License	4,818		4,818					
Dog License	660	660						
Severance Taxes: Coal Production	185,437				185,437			
Coal Impact	-				-			
Mineral	187,227				187,227			
Board of Assessments	2,000	2,000						
Police Incentive Pay	82,608	71,808		10,800				
Grants:								
Community Development Block Grant	10,000	10,000						
KY Dept. of Agriculture	5,000	5,000						
Dept. for Local Government								
Little River Multi-Use Management Grant	5,000	5,000						
Dept. for Local Government Economic								
Development Fund	399,659				399,659			
Board of Emergency Medial EMS Grant	6,500	6,500						
Local Law Enforcement Block								
Grant Program	16,770	16,770						
Totals	\$ 6,082,593	\$ 298,814	\$ 2,057,422	\$ 2,954,034	\$ 772,323	\$ -	\$ -	\$ -

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE B - SCHEDULE OF OPERATING REVENUE (Continued)
Fiscal Year Ended June 30, 2001

	Totals (Memoran- dum Only)	General Fund	Road and Bridge Fund	Jail Fund	Local Government Economic Assistance Fund	E911 Fee Fund	Revolving Loan Fund	Health Insurance Fund
<u>Miscellaneous Revenue</u>								
Interest Earned	\$ 230,688	\$ 123,650	\$ 8,149	\$ 2,808	\$ 1,511	\$ 44,209	\$ 47,032	\$ 3,329
Circuit Court Clerk:								
Court Costs	36,555			36,555				
Jailer:								
Jail Contract with Other Counties	374,639			374,639				
Home Incarceration Fees	14,420			14,420				
Jail Work Release	40,585			40,585				
Jailer's Bond Acceptance Fees	3,775			3,775				
Child Support Incentive	84,316	84,316						
Advertising Cost - Sheriff	2,514	2,514						
Licenses and Permits:								
Alcoholic Beverages	4,082	4,082						
Cable TV Franchise	16,426	16,426						
Other Franchise	31,712	31,712						
Transfer, Cities	26,364	26,364						
Transfer, Counties	6,300	6,300						
Charges for Services:								
Parking Lot	5,014	5,014						
Dog Pound	23,362	23,362						
Other Charges for Services	148,193	7,667		140,526				
Vending Machine Commission	425	425						
Telephone Commission	179,359			179,359				
Surplus Machinery/Equipment Sales	72,000		72,000					
Rentals and Leases (Miscellaneous)	16,000	16,000						
Insurance Proceeds	15,478	14,315	1,163					
Law Enforcement Contract Revenue	125,884	125,884						
Crispus Attucks Association	25,000	25,000						
Miscellaneous Revenue	47,107	7,272	3,647	11,105				25,083
Drug Forfeiture Revenue	1,725	1,725						
Revolving Loan Revenue	108,338						108,338	
Totals	\$ 1,640,261	\$ 522,028	\$ 84,959	\$ 803,772	\$ 1,511	\$ 44,209	\$ 155,370	\$ 28,412
Total Operating Revenue	<u>\$ 12,643,593</u>	<u>\$ 5,269,518</u>	<u>\$ 2,259,976</u>	<u>\$ 3,804,868</u>	<u>\$ 773,834</u>	<u>\$ 351,615</u>	<u>\$ 155,370</u>	<u>\$ 28,412</u>

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Exhibit 5

CHRISTIAN COUNTY FISCAL COURT SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND BUDGETED EXPENDITURES Fiscal Year Ended June 30, 2001

<u>GENERAL FUND</u>	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>General Government</u>			
Office of County Judge/Executive			
Salaries-			
County Judge/Executive	2	\$ 77,242	\$ -
Budget Officer	0	26,960	-
Secretary	5	24,365	-
Temporary/Part time Personnel	0	-	18,000
Advertising	0	6,545	(1,045)
Data Processing Services	0	113	1,387
Computer Software Development	0	-	3,500
Maintenance Agreements	500	1,017	483
Maintenance and Repairs-Vehicle	1,000	40	960
Rentals	240	251	(11)
Data Processing Supplies	700	382	318
Duplicating Supplies	500	551	(51)
Office Supplies	1,000	999	1
Periodicals	800	597	203
Petroleum Products	1,000	1,053	(53)
Memberships	1,980	1,980	-
Postal Charges	1,300	703	597
Printing, Stationary, Forms, etc.	500	793	(293)
Registrations, Conferences, Training, etc.	3,500	6,127	(2,627)
Mobile Telephone	800	1,455	(655)
Travel	500	703	(203)
Miscellaneous	100	48	52
Motor Vehicles	21,500	21,232	268
Office Equipment	1,000	879	121
Office of County Attorney:			
Salaries-			
County Attorney	33,890	33,890	-
Assistant County Attorney	-	18,000	(18,000)
Secretary	17,868	17,868	-
Rentals	4,200	5,300	(1,100)
Office Supplies	-	-	-
Periodicals	500	471	29
Postal Charges	750	404	346
Reimbursements	3,200	4,352	(1,152)
Registrations, Conferences, Training	500	41	459
Mobile Telephone	500	1,317	(817)
Miscellaneous	100	14	86
Office Equipment	2,500	-	2,500

This schedule will no longer exist. Actual expenditures will be included on the **Statement of Revenues, Expenditures and Changes in Fund Balance (Exhibit D)**

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND
BUDGETED EXPENDITURES, Continued
Fiscal Year Ended June 30, 2001

<u>GENERAL FUND (Continued)</u>	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>General Government (Continued)</u>			
Office of County Clerk:			
Salaries-			
County Clerk	\$ 71,520	\$ 71,520	\$ -
Deputies	340,230	331,106	9,124
Expense Allowance	3,600	3,600	-
Advertising	800	267	533
Audit Services	7,500	7,596	(96)
Data Processing Services	4,000	8,835	(4,835)
Computer Software Development	4,000	1,662	2,338
Maintenance Agreements	14,000	16,445	(2,445)
Maintenance & Repair - Office Equipment	1,600	760	840
Microfilming	-	-	-
Rentals	4,500	2,557	1,943
Tax Bill Preparation	15,000	24,712	(9,712)
Other Contracted Services	36,000	37,000	(1,000)
Data Processing Supplies	1,000	4,503	(3,503)
Duplicating Supplies	8,000	4,578	3,422
Office Supplies	12,000	14,249	(2,249)
Periodicals	1,000	891	109
Uniforms	500	596	(96)
Indexing	27,379	9,793	17,586
Memberships	2,000	1,750	250
Postal Charges	10,000	9,600	400
Photowork and Supplies	-	-	-
Printing, Stationary, Forms, etc.	3,500	1,909	1,591
Registrations, Conferences, Training	6,000	6,498	(498)
Mobile Telephone	1,100	994	106
Travel	1,500	1,399	101
Miscellaneous	100	-	100
Data Processing Equipment	-	-	-
Furniture and Fixtures	12,000	3,380	8,620
Office Equipment	30,000	3,952	26,048
Office of Sheriff:			
Salaries-			
Sheriff	71,520	71,520	-
Deputies	404,154	403,280	874
Temporary/Part-Time Personnel	124,416	112,344	12,072
Incentive Pay	46,500	46,500	-
Advertising	12,000	11,755	245
Audit Services	12,500	12,949	(449)

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND
BUDGETED EXPENDITURES, Continued
Fiscal Year Ended June 30, 2001

<u>GENERAL FUND (Continued)</u>	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>General Government (Continued)</u>			
Office of Sheriff: (Continued)			
Data Processing Services	\$ 4,000	\$ 3,445	\$ 555
Computer Software Development	1,000	-	1,000
Maintenance Agreements	1,000	1,266	(266)
Maintenance and Repairs-Office Equipment	1,000	37	963
Maintenance and Repairs-Radio	250	89	161
Maintenance and Repairs-Vehicle	18,000	14,234	3,766
Rentals	4,000	3,878	122
Other Contracted Services	500	-	500
Ammunition	1,000	987	13
Data Processing Supplies	1,000	951	49
Law Enforcement	2,000	500	1,500
Office Supplies	2,500	2,653	(153)
Petroleum Products	30,595	35,809	(5,214)
Tires and Tubes	5,000	5,354	(354)
Uniforms	4,000	7,107	(3,107)
Medical Services	1,300	142	1,158
Memberships	1,800	2,099	(299)
Postal Charges	10,000	10,044	(44)
Printing, Stationary, Forms, etc.	2,200	1,239	961
Registrations, Conferences, Training	2,000	2,714	(714)
Mobile Telephone	3,200	3,637	(437)
Travel	1,000	-	1,000
Education Program	2,450	2,533	(83)
Miscellaneous	100	66	34
Principal on Lease	3,800	2,490	1,310
Law Enforcement Equipment	16,133	38,995	(22,862)
Motor Vehicles	79,500	78,047	1,453
Office Equipment	2,000	4,527	(2,527)
Office of County Coroner:			
Salaries-			
Coroner	21,513	21,513	-
Deputy Coroner	8,466	8,466	-
Expense Allowance	3,600	3,600	
Rentals	350	288	62
Office Supplies	1,500	706	794
Memberships	500	225	275
Registrations, Conferences, Training	1,500	859	641
Travel	150	237	(87)
Other Equipment	2,000	2,554	(554)

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND
BUDGETED EXPENDITURES, Continued
Fiscal Year Ended June 30, 2001

<u>GENERAL FUND (Continued)</u>	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>General Government (Continued)</u>			
Fiscal Court:			
Magistrates - Salaries	\$ 125,122	\$ 125,122	\$ -
Office Supplies	200	-	200
Memberships	1,806	1,550	256
Registrations, Conferences, Training	4,000	2,544	1,456
Travel	3,000	170	2,830
Miscellaneous	100	-	100
Office of Property Valuation Administrator:			
Statutory Contribution	50,400	50,400	-
Office of Board of Assessment Appeals:			
Per Diem	2,400	2,000	400
Office of County Treasurer:			
Salaries-			
County Treasurer	42,950	42,950	-
Assistant County Treasurer	36,330	36,330	-
Temporary/Part-time Personnel	-	5,507	(5,507)
Advertising	6,000	3,913	2,087
Data Processing Services	3,500	2,880	620
Computer Software Development	3,750	5,595	(1,845)
Maintenance Agreements	500	-	500
Maintenance & Repair Services- Office Equip	850	440	410
Data Processing Services	1,200	1,334	(134)
Duplicating Supplies	200	53	147
Office Supplies	525	638	(113)
Memberships	25	-	25
Postal Charges	2,000	1,478	522
Printing, Stationary, Forms, etc.	1,500	1,652	(152)
Registrations, Conferences, Training, etc.	300	-	300
Travel	100	-	100
Miscellaneous	100	27	73
Office Equipment	3,000	4,312	(1,312)
County Law Library:			
Salary-			
Circuit Court Clerk	600	600	-
Elections:			
Per Diem-			
Election Officers	38,800	14,663	24,137
Election Commissioners	1,700	1,450	250

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND
BUDGETED EXPENDITURES, Continued
Fiscal Year Ended June 30, 2001

<u>GENERAL FUND (Continued)</u>	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>General Government (Continued)</u>			
Elections (continued):			
Advertising	\$ 4,200	\$ 1,402	\$ 2,798
Data Processing Services	-	281	(281)
Maintenance and Repairs-Voting Machines	4,000	661	3,339
Polling Places, Rentals	1,520	460	1,060
Postal Charges	900	900	-
Printing, Stationary, Forms, etc.	45,000	42,134	2,866
Training	8,500	4,300	4,200
Travel	300	529	(229)
Electric	25	-	25
Miscellaneous	100	976	(876)
Data Processing Equipment	3,000	7,483	(4,483)
Voting Machines	-	-	-
Planning and Zoning:			
Contracts with Government Agencies-			
Hopkinsville/Christian County Planning Comm.	53,787	53,787	-
Economic Development:			
Program Support	5,000	5,000	-
Contribution	79,250	79,250	-
Courthouse:			
Custodial Personnel, Salary	15,118	15,118	-
Maintenance and Repairs-			
Buildings	70,000	15,654	54,346
Equipment	5,000	1,875	3,125
Pest Control	300	396	(96)
Other Contracted Services	2,000	540	1,460
Building Maintenance Supplies	3,000	1,883	1,117
Custodial Supplies	8,000	3,515	4,485
Telephone	42,000	42,975	(975)
Water and Sewer	1,700	1,260	440
Electric	18,000	16,852	1,148
Natural Gas	3,500	5,928	(2,428)
Miscellaneous	100	57	43
Heating and Air-Conditioning Equipment	5,000	4,700	300
Other Equipment	1,000	725	275
Other County Properties:			
Maintenance and Repairs-			
Buildings	20,000	5,488	14,512
Equipment	5,000	671	4,329

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND
BUDGETED EXPENDITURES, Continued
Fiscal Year Ended June 30, 2001

<u>GENERAL FUND (Continued)</u>	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>General Government (Continued)</u>			
Other County Properties (continued):			
Pest Control	\$ 1,000	\$ 1,165	\$ (165)
Other Contracted Services	10,000	2,170	7,830
Building Maintenance Supplies	1,200	248	952
Water and Sewer	500	1,164	(664)
Electric	3,000	8,796	(5,796)
Natural Gas	2,000	3,895	(1,895)
Miscellaneous	100	68	32
Heating and Air-Conditioning Equipment	5,000	1,300	3,700
Other Capital Outlay	440,000	-	440,000
Courthouse Annex:			
Maintenance Agreements	1,900	1,833	67
Maintenance and Repairs- Buildings	30,000	25,378	4,622
Maintenance and Repairs- Equipment	7,000	180	6,820
Pest Control	1,500	1,634	(134)
Rentals	4,860	5,265	(405)
Other Contracted Services	500	180	320
Building Maintenance Supplies	3,000	522	2,478
Water and Sewer	14,000	11,458	2,542
Electric	46,000	41,133	4,867
Natural Gas	8,300	15,945	(7,645)
Miscellaneous	100	116	(16)
Other Debt Service, Circuit Courtroom	58,367	58,367	-
Heating and Air-Conditioning Equipment	5,000	-	5,000
Other Equipment	1,000	-	1,000
District Court:			
Maintenance and Repairs-			
Buildings	8,000	3,042	4,958
Equipment	1,000	281	719
Pest Control	1,100	814	286
Other Contracted Services	500	180	320
Building Maintenance Supplies	1,000	164	836
Water and Sewer	1,700	1,419	281
Electric	8,000	5,366	2,634
Natural Gas	1,900	2,916	(1,016)
Miscellaneous	100	-	100
Other Debt Service	25,161	25,161	-

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND
BUDGETED EXPENDITURES, Continued
Fiscal Year Ended June 30, 2001

<u>GENERAL FUND (Continued)</u>	<u>Final</u> <u>Budget</u>	<u>Budgeted</u> <u>Expenditures</u>	<u>Under</u> <u>(Over)</u> <u>Budget</u>
<u>Protection to Persons and Property</u>			
County Police:			
Salaries-			
County Police Detectives	\$ 200,085	\$ 199,766	\$ 319
County Police Secretary	16,000	16,000	-
Incentive Pay-Police	24,800	24,566	234
Computer Software Development	500	-	500
Maintenance and Repairs-Radio	500	295	205
Maintenance and Repairs-Vehicles	9,000	3,112	5,888
Rentals	-	-	-
Ammunition	800	1,115	(315)
Office Supplies	1,200	1,334	(134)
Petroleum Products	11,025	15,179	(4,154)
Tires and Tubes	1,400	1,241	159
Uniforms	1,200	983	217
Medical Services	375	8	367
Memberships	300	300	-
Postal Charges	175	101	74
Printing, Stationary, Forms, etc.	200	-	200
Registrations, Conferences, Training	3,500	4,895	(1,395)
Mobile Telephone	1,900	1,419	481
Travel	500	196	304
Miscellaneous	100	119	(19)
Law Enforcement Equipment	6,000	5,906	94
Motor Vehicles	-	-	-
Office Equipment	300	119	181
Fire Protection:			
Contributions	11,800	12,600	(800)
Disaster and Emergency:			
Salary-			
Coordinator	25,000	25,000	-
Maintenance and Repairs-Vehicle	600	160	440
Rentals, Rescue Team	4,200	3,946	254
Other Contracted Services	-	-	-
Office Supplies	100	-	100
Petroleum Products	1,700	3,977	(2,277)
Tires and Tubes	350	8	342
Contributions	-	-	-
Registrations, Conferences, Training, etc.	300	-	300

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND
BUDGETED EXPENDITURES, Continued
Fiscal Year Ended June 30, 2001

<u>GENERAL FUND (Continued)</u>	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>Protection to Persons and Property (Continued)</u>			
Disaster and Emergency: (Continued)			
Travel	\$ 50	\$ -	\$ 50
Miscellaneous	50	-	50
Other Equipment	2,000	2,118	(118)
Ambulance Service:			
Ambulance	17,000	17,000	-
Other Equipment	50,000	-	50,000
Emergency Dispatch Service:			
Dispatch Services, EOC Contract	127,200	127,200	-
Forest Fire Protection:			
Forest Resource Services, Timber Fire Control	2,698	2,698	-
Drug Enforcement			
Narcotics Enforcement Unit	45,000	45,000	-
Office of Public Defender:			
Public Advocacy Program	8,618	8,618	-
<u>General Health and Sanitation</u>			
Dog Control:			
Salaries-			
Dog Warden	19,266	19,266	-
Assistant Dog Warden	15,548	15,548	-
Office Staff/ Department Staff	13,461	13,461	-
Temporary/Part-time Personnel	9,898	10,528	(630)
Maintenance and Repairs - Buildings	1,000	705	295
Maintenance and Repairs - Equipment	1,000	1,330	(330)
Maintenance and Repairs - Vehicle	500	168	332
Medical Service	5,000	-	5,000
Program Support, Landfill Fee	1,400	1,199	201
Rentals	300	55	245
Other Contracted Services	1,000	356	644
Animal Food and Supplies	5,200	2,845	2,355
Office Supplies	800	798	2
Petroleum Products	1,000	1,232	(232)
Tires and Tubes	400	96	304
Uniforms	900	773	127
Pharmaceuticals	10,000	9,036	964
Postal Charges	100	135	(35)

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND
BUDGETED EXPENDITURES, Continued
Fiscal Year Ended June 30, 2001

<u>GENERAL FUND (Continued)</u>	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>General Health and Sanitation (Continued)</u>			
Dog Control (continued):			
Registrations, Conferences, Training	\$ 1,000	\$ 231	\$ 769
Water and Sewer	700	730	(30)
Electric	3,200	3,803	(603)
Natural Gas	-	1,511	(1,511)
Heating Oil	2,200	3,541	(1,341)
Miscellaneous	100	122	(22)
Motor Vehicle	-	-	-
Other Equipment	15,000	4,918	10,082
Other Capital Outlay	400,000	505,367	(105,367)
Solid Waste:			
Salary-			
Solid Waste Officer	13,627	13,380	247
Maintenance and Repairs-Vehicle	750	112	638
Program Support, Landfill Fees	700	-	700
Other Contracted Services	5,000	-	5,000
Office Supplies	300	22	278
Petroleum Products	1,000	1,720	(720)
Tires and Tubes	250	119	131
Uniforms	600	187	413
Registrations, Conferences, Training	500	264	236
Mobile Telephone	520	299	221
Education Program	1,500	-	1,500
Miscellaneous	100	50	50
Motor Vehicles	-	-	-
Other Equipment	2,400	2,261	139
Other Health Programs:			
Other Contracted Services, Carcass Removal	15,121	15,121	-
<u>Social Services</u>			
Senior Citizens Program:			
Contribution	7,125	7,125	-
Services to Children and Youth:			
Salary - Secretary	7,656	8,110	(454)
Friend of the Court:			
Program Support, Domestic Relations Office	126,003	74,822	51,181
General Charity and Welfare:			
Pauper Burials	2,000	400	1,600
Contributions	1,200	-	1,200
General Welfare, Crisis Relief	8,000	6,927	1,073

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND
BUDGETED EXPENDITURES, Continued
Fiscal Year Ended June 30, 2001

<u>GENERAL FUND (Continued)</u>	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
Other Social Service Programs			
Indigent Services	\$ 2,000	\$ 1,390	\$ 610
Contributions	7,500	7,500	-
<u>Recreation and Culture</u>			
Parks			
Rental	1,200	200	1,000
County Museum			
Contributions	2,500	2,500	-
Other Recreation Programs:			
Contributions	45,500	45,500	-
Other Capital Outlay	-	8,725	(8,725)
Public Libraries:			
Contributions	36,000	36,000	-
Other Capital Outlay	6,500	6,500	-
Celebrations, Festivals:			
Contributions	3,900	1,700	2,200
Airport			
Program Support	22,500	22,500	-
Other Capital Outlay	60,000	-	60,000
<u>Debt Service</u>			
General Obligation Bonds			
Interest on Bonds	\$ -	-	\$ -
Bond Anticipation Notes			
Interest on Notes	60,563	-	60,563
Leases			
Interest on Leases	-	-	-
<u>Capital Projects</u>			
Other Capital Projects			
Building Project (AOC)	15,239,437	367,135	14,872,302
Other Capital Outlay	206,000	22,500	183,500
Jail Construction	1,900,000	726,893	1,173,107

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND
BUDGETED EXPENDITURES, Continued
Fiscal Year Ended June 30, 2001

<u>GENERAL FUND (Continued)</u>	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>Administration</u>			
General Services:			
Audit Services, State Audit	\$ 15,000	\$ 20,117	\$ (5,117)
Legal Fees, Litigation	5,000	10,074	(5,074)
Maintenance Agreements	12,000	9,982	2,018
Other Contracted Services	10,000	2,400	7,600
ADD Payments	9,498	9,498	-
Insurance	106,000	76,431	29,569
Memberships	4,000	3,320	680
Memberships-KACo	1,800	1,700	100
Miscellaneous	1,000	6,333	(5,333)
Contingent Appropriations:			
Reserve for Transfers	398,500	-	398,500
Fringe Benefits:			
County Contributions-			
Social Security	105,593	109,100	(3,507)
Retirement	102,443	127,324	(24,881)
Unemployment Compensation	10,220	7,863	2,357
Workmen's Compensation	17,841	13,914	3,927
Medicare	24,695	24,441	254
Training	17,000	9,869	7,131
Payments to Government Agencies	<u>1,500</u>	<u>1,488</u>	<u>12</u>
Total Operating Budget	\$ 22,934,408	\$ 5,522,600	\$ 17,411,808
Other Financing Uses:			
Principal on Notes	1,700,000	-	\$ 1,700,000
Principal on Leases (a)	<u>-</u>	<u>-</u>	<u>-</u>
Total General Fund	<u>\$ 24,634,408</u>	<u>\$ 5,522,600</u>	<u>\$ 19,111,808</u>

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND
BUDGETED EXPENDITURES, Continued
Fiscal Year Ended June 30, 2001

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u>			
<u>Roads</u>			
Office of Road Supervisor/Engineer:			
Salaries-			
Public Works Director	\$ 37,250	\$ 37,250	\$ -
Supervisor	26,558	26,558	-
Road Workers	260,230	258,007	2,223
Mechanics	52,214	53,507	(1,293)
Secretary	18,982	18,982	-
Temporary/Part-Time Personnel	22,881	-	22,881
Data Processing Services	1,000	-	1,000
Maintenance Agreements	275	-	275
Maintenance and Repair Services-			
Buildings	3,000	4,618	(1,618)
Equipment	1,000	597	403
Pest Control	300	396	(96)
Other Contracted Services	2,500	1,008	1,492
Data Processing Supplies	300	5	295
Office Supplies	1,500	1,991	(491)
Uniforms	9,000	6,400	2,600
Medical Services	2,000	1,189	811
Registrations, Conferences, Training, etc.	500	100	400
Telephone (Mobile)	2,000	1,089	911
Travel	100	-	100
Water and Sewer	5,000	2,239	2,761
Electric	5,600	5,087	513
Natural Gas	4,000	9,788	(5,788)
Miscellaneous	500	277	223
Communications Equipment	6,000	2,202	3,798
Heating & Air Conditioning Equipment	8,000	188	7,812
Office Equipment	2,000	-	2,000
Other Equipment	-	3,498	(3,498)
Other Capital Outlay	4,000	1,911	2,089
 Road Maintenance:			
Maintenance and Repair Services-Equipment	2,000	549	1,451
Other Contracted Services	105,000	91,745	13,255
Asphalt	1,700,000	2,140,518	(440,518)
Concrete	10,000	7,063	2,937
Crushed Stone and Gravel	100,000	44,314	55,686
Diesel Fuel	50,000	46,269	3,731
Fertilizer, Lime, Chemicals and Seed	3,000	686	2,314
Garage Supplies	15,000	14,355	645
General Construction Materials	27,000	29,478	(2,478)
Machinery and Equipment, Parts and Repair	55,000	25,282	29,718
Motor Vehicle Parts	28,000	17,764	10,236

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND
BUDGETED EXPENDITURES, Continued
Fiscal Year Ended June 30, 2001

<u>ROAD AND BRIDGE FUND (Continued)</u>	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>Roads (Continued)</u>			
Road Maintenance: (Continued)			
Road Materials	\$ 125,000	\$ 49,681	\$ 75,319
Petroleum Products	14,000	20,035	(6,035)
Pipe, Pre-fabricated and Materials	42,000	12,211	29,789
Signs, Pre-fabricated and Materials	14,000	20,810	(6,810)
Salt	17,000	28,589	(11,589)
Sand	300	-	300
Tools	2,500	384	2,116
Structural Steel	-	-	-
Tires and Tubes	22,000	15,570	6,430
Wood Products	-	-	-
Miscellaneous	1,000	830	170
Motor Vehicles	-	-	-
Other Equipment	400,000	374,419	25,581
Energy Recovery Road Funds:			
Crushed Stone and Gravel	3,000	-	3,000
<u>Capital Projects</u>			
Bridges:			
Contracted Construction - Bridges	300,000	147,215	152,785
<u>Administration</u>			
General Services:			
Insurance	25,000	16,554	8,446
Insurance - Vehicles and Equipment	-	-	-
Contingent Appropriations:			
Reserve for Transfers	15,000	-	15,000
Fringe Benefits:			
County Contributions-			
Social Security	24,698	23,083	1,615
Retirement	25,058	27,907	(2,849)
Unemployment Compensation	2,660	968	1,692
Workmen's Compensation	10,453	10,905	(452)
Medicare	5,777	5,399	378
Total Road and Bridge Fund	<u>\$ 3,621,136</u>	<u>\$ 3,609,470</u>	<u>\$ 11,666</u>

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND
BUDGETED EXPENDITURES, Continued
Fiscal Year Ended June 30, 2001

<u>JAIL FUND</u>	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>Protection to Persons and Property</u>			
Office of Jailer:			
Personnel Services			
Salaries-			
Jailer	\$ 77,242	\$ 77,242	\$ -
Jail Personnel	1,238,250	1,199,970	38,280
Temporary/Part-time Personnel	158,208	126,091	32,117
Operating Expenses:			
Laundry Services	12,000	13,226	(1,226)
Maintenance Agreements	20,000	4,007	15,993
Maintenance and Repair Services-			
Buildings	30,000	20,202	9,798
Equipment	20,000	15,889	4,111
Vehicle	10,000	902	9,098
Pest Control	2,000	1,140	860
Rentals	4,000	3,836	164
Drug Testing	500	465	35
Other Contracted Services	5,000	9,147	(4,147)
Ammunition	7,500	3,985	3,515
Building Maintenance Supplies	8,000	5,975	2,025
Custodial Supplies	45,000	29,803	15,197
Data Processing Supplies	3,500	1,761	1,739
Duplicating Supplies	3,000	3,079	(79)
Fertilizer, Lime, Chemicals, and Seed	1,000	980	20
Food Preparation and Serving Supplies	36,000	30,914	5,086
Food	670,000	468,734	201,266
Linens	40,000	25,734	14,266
Office Supplies	8,500	5,007	3,493
Periodicals	500	238	262
Prisoner Hygiene	45,000	26,887	18,113
Petroleum Products	7,000	7,791	(791)
Plumbing Supplies	5,000	2,716	2,284
Prisoner Clothing	5,000	4,640	360
Salt	500	-	500
Tools	500	34	466
Tires and Tubes	1,000	847	153
Uniforms	12,000	14,866	(2,866)
Medical Services	225,000	190,543	34,457
Postal Charges	1,000	821	179
Printing, Stationary, Forms, etc.	6,000	4,188	1,812
Telephone	12,000	12,616	(616)
Travel	\$ 3,000	\$ 348	\$ 2,652

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND
BUDGETED EXPENDITURES, Continued
Fiscal Year Ended June 30, 2001

<u>JAIL FUND (Continued)</u>	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>Protection to Persons and Property (Continued)</u>			
Operating Expenses: (Continued)			
Utilities	192,000	201,373	(9,373)
Miscellaneous	1,000	421	579
Equipment-			
Data Processing	2,000	3,075	(1,075)
Food Service	5,000	10,446	(5,446)
Law Enforcement	10,000	4,372	5,628
Motor Vehicles	20,000	-	20,000
Office	5,000	5,508	(508)
Other	10,000	15,653	(5,653)
Juvenile Detention:			
Contracts with Government Agencies	260,000	158,415	101,585
Medical Services	5,000	4,239	761
<u>Debt Service</u>			
General Obligation Bonds			
Interest on Bonds	187,116	187,116	-
Leases:			
Interest on Leases	196,632	163,097	33,535
<u>Administration</u>			
General Services:			
Insurance	35,000	28,231	6,769
Memberships	1,500	1,075	425
Registrations, Conferences, Training, etc.	15,000	11,109	3,891
Contingent Appropriations			
Reserve for Transfers	9,277	-	9,277
Fringe Benefits:			
County Contributions-			
Social Security	87,283	82,801	4,482
Retirement	83,589	84,371	(782)
Unemployment Compensation	10,360	4,198	6,162
Workmen's Compensation	14,737	17,102	(2,365)
Medicare	20,413	19,368	1,045
Training	1,400	1,394	6
Debt Service			
Principal on Bonds	235,000	235,000	-
Principal on Leases	126,000	126,000	-
Total Jail Fund	\$ 4,256,507	\$ 3,678,988	\$ 577,519

CHRISTIAN COUNTY FISCAL COURT
SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND
BUDGETED EXPENDITURES, Continued
Fiscal Year Ended June 30, 2001

LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>Economic Development</u>			
Other Capital Outlay	\$ 410,000	399,659	\$ 10,341
 <u>Roads</u>			
Road Maintenance:			
Asphalt	320,625	\$ 107,015	213,610
Crushed Stone and Gravel	106,875	272,331	(165,456)
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Total Local Government Economic Assistance Fund	\$ 837,500	\$ 779,005	\$ 58,495
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REVOLVING LOAN FUND

<u>Economic Development:</u>			
Contracts with Government Agencies, PADD	\$ 15,000	\$ 15,000	\$ -
Miscellaneous	100	20	80
Revolving Loans	719,654	100,000	619,654
	<hr/>	<hr/>	<hr/>
Total Revolving Loan Fund	\$ 734,754	\$ 115,020	\$ 619,734
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E911 FEE FUND

Protection to Persons and Property

<u>Emergency Dispatch Service:</u>			
Contracts with Government Agencies-			
Planning Commission	\$ 164,160	\$ 162,857	\$ 1,303
Other Contracted Services	100,000	100,336	(336)
Office Supplies	1,000	21	979
Reimbursements	1,500	-	1,500
Registrations, Conferences, Training	1,500	1,791	(291)
Travel	500	222	278
Miscellaneous	1,000	-	1,000
Other Equipment	49,500	338	49,162
Other Capital Outlay	125,000	-	125,000

Administration

<u>Contingent Appropriations:</u>			
Reserve for Transfers	5,000		5,000
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Total E911 Fee Fund	\$ 449,160	\$ 265,565	\$ 183,595
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CHRISTIAN COUNTY FISCAL COURT
SCHEDULE C - COMPARATIVE SCHEDULE OF FINAL BUDGET AND
BUDGETED EXPENDITURES, Continued
Fiscal Year Ended June 30, 2001

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>HEALTH INSURANCE FUND</u>			
General Services			
Employee Insurance - Health	\$ 22,561	\$ -	\$ 22,561
Other Contracted Services	-	573,821	(573,821)
Miscellaneous	100	125	(25)
Fringe Benefits:			
County Contributions- Employee Health Insurance	<u>907,559</u>	<u>0</u>	<u>907,559</u>
Total Health Insurance Fund	<u>\$ 930,220</u>	<u>\$ 573,946</u>	<u>\$ 356,274</u>
 Total Operating Budget - All Funds	 \$ 33,763,685	 \$ 14,544,594	 \$ 19,219,091
Other Financing Uses:			
(a)Principal on Capital Lease-Jail Facility	<u>1,700,000</u>	<u>-</u>	<u>1,700,000</u>
 TOTAL BUDGET - ALL FUNDS	 <u><u>\$ 35,463,685</u></u>	 <u><u>\$ 14,544,594</u></u>	 <u><u>\$ 20,919,091</u></u>

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